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Attorneys for USACM Liquidating Trust

**UNITED STATES BANKRUPTCY COURT**  
**DISTRICT OF NEVADA**

In re:

USA COMMERCIAL MORTGAGE  
COMPANY,

Debtor.

Case No. BK-S-06-10725-LBR

Chapter 11

**DECLARATION OF EDWARD M.  
BURR IN SUPPORT OF OMNIBUS  
OBJECTIONS TO PROOFS OF  
CLAIM BASED UPON  
INVESTMENT IN HARBOR  
GEORGETOWN LOAN AND  
CERTIFICATE OF SERVICE**

Date of Hearing: July 26, 2011  
Time of Hearing: 1:30 p.m.  
Estimated time for Hearing: 10 minutes

I, Edward M. Burr, hereby declare under penalty of perjury that:

1. I am a principal with Sierra Consulting Group, LLC ("Sierra"). Sierra is one of the leading providers of restructuring advisory and litigation support services in the Southwest. Sierra is a leading national consulting firm comprised of experienced CPAs and other financial professionals.

2. I submit this declaration on behalf of the USACM Liquidating Trust's Objections to Proofs of Claim filed this date.

3. This Court approved the Official Committee of Unsecured Creditors of USA Commercial Mortgage Company's ("Committee") appointment of Sierra as financial advisers on August 11, 2006. From that date to the Effective Date of the Debtors' confirmed Plan of Reorganization, I have assisted the Committee in analyzing facts

1 concerning these jointly administered bankruptcy cases. As of the Effective Date of the  
2 confirmed Plan of Reorganization, Sierra has been retained by the USACM Liquidating  
3 Trust to investigate and reconcile the claims against the USA Commercial Mortgage  
4 Company ("USACM") estate.

5 4. I make the following declaration based upon my personal knowledge, and  
6 upon the records of the Debtors described in this declaration, including Debtors' original  
7 and amended schedules of liabilities and the proofs of claim described herein, as well as  
8 Debtors' accounting records.

9 5. On March 12, 2007 Effective Date of the Plan, the USACM Liquidating  
10 Trust succeeded to USACM's rights with respect to books and records.

11 6. Sierra has been working closely with both the Trustee for the USACM  
12 Liquidating Trust and Development Specialist Inc. ("DSI"), the Trustee's financial  
13 advisor, in evaluating all of the claims that were filed in the USACM estate.

14 7. **Exhibit A**, attached, lists Proofs of Claim filed by Direct Lenders that  
15 appear to be based upon an investment in the Harbor Georgetown Loan. **Exhibit A**  
16 identifies the Proof of Claim number, the claimant, the claimant's address, the total  
17 amount of the claim and the total amount of the claim that appears to be related to an  
18 investment in the Harbor Georgetown Loan based upon the information provided by the  
19 claimant.

20 Dated: June 17, 2011

21 /s/ Edward M. Burr

22 Edward M. Burr

1 Copy of the foregoing mailed (without exhibit)  
2 by first class Postage prepaid U.S. Mail on  
3 June 17, 2011 to the investors in the  
4 Harbor Georgetown Loan listed on Exhibit A.

5 s/ Matt Burns

6 Matt Burns

7 Lewis and Roca LLP